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RESOLUTIONS ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/45/902)]

45/256. Scale of assessments for the apportionment of the expenses of the United Nations

A

The General Assembly,

Recalling all its previous resolutions on the scale of assessments, in particular resolutions 43/223 B of 21 December 1988 and 44/197 A of 21 December 1989,

Having considered the report of the Committee on Contributions, 1/

Taking note of the views expressed in the Fifth Committee during the forty-fifth session, 2/

Bearing in mind the difficult economic situation faced by many Member States, in particular the developing countries and among them the least developed countries,

1. Reaffirms that:

(a) The capacity of Member States to pay is the fundamental criterion for determining the scale of assessments;

1/ Official Records of the General Assembly, Forty-fifth Session, Supplement No. 11 (A/45/11).

2/ See A/C.5/45/SR.3-5, 7-9, 12, 13, 15 and 52, and corrigendum.

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(b) The scale of assessments should be determined on the basis of reliable, verifiable and comparable data;

(c) The methodology for determining the scale of assessments should be simplified as far as possible with a view to making it more transparent and stable over time;

2. Requests the Committee on Contributions to recommend to the General Assembly at its forty-sixth session a scale of assessments whose period of applicability will then be decided by the Assembly and which is prepared on the basis of the recommendations of the Committee contained in its report, 1/ taking into account the following:

(a) The debt adjustment approach used in the preparation of the scale of assessments for the period 1989-1991;

(b) A low per capita income allowance formula, taking into account the recommendations of the Committee, adjusted in accordance with the evolution of the average world per capita income until 1989;

(c) Individual rates for the least developed countries should not exceed their present level, namely 0.01 per cent;

3. Also requests the Committee on Contributions to use the criteria specified in paragraph 42 of its report for the ad hoc adjustment of the machine scale and to provide detailed information on the decisions made in this regard; it is recognized that the ad hoc adjustment process depends on the availability of points provided voluntarily by Member States;

4. Further requests the Committee on Contributions to continue its work on the improvement of the methodology for the preparation of future scales of assessment, in particular with regard to:

(a) The scheme of limits, with a view to reducing speedily any of its excessive distorting effects;

(b) The possible modification of the statistical base period;

(c) The possibility of excluding the allocation of any additional points, as a result of the application of the scheme of limits, to those Member States having a very low per capita income;

(d) The application of debt-adjusted income as recommended by the Committee in its report and the debt adjustment factor and taking into account the views expressed during the forty-fifth session of the General Assembly;

(e) The application of price-adjusted rates of exchange;

(f) Alternative income concepts;

(g) The possible use of factors that take account of the situation of countries with economic characteristics such as those outlined in paragraph 3 of Assembly resolution 43/223 B;

(h) The relationship of each of the elements and factors as part of the overall methodology;

5. Requests the Committee on Contributions to submit to the General Assembly at its forty-sixth session a report on the work undertaken in response to the requests contained in paragraph 4 of the present resolution;

6. Requests the Secretary-General to provide the Committee on Contributions with the facilities it requires to carry out its work, including supplementary assistance if necessary.

72nd plenary meeting
21 December 1990

B

The General Assembly

Resolves that:

1. The rates of assessment for the following States, admitted to membership in the United Nations on 23 April and 18 September 1990, respectively, shall be as follows:

Member State	Per cent
Namibia	0.01
Liechtenstein	0.01

For 1990 and 1991, these rates shall be added to the scale of assessments established under General Assembly resolution 43/223 A of 21 December 1988;

2. For the year of their admission, Namibia shall contribute at the rate of one fourth of 0.01 per cent and Liechtenstein at the rate of one ninth of 0.01 per cent, such contributions to be taken into account as miscellaneous income under regulation 5.2 (c) of the Financial Regulations of the United Nations. Liechtenstein's contribution shall be adjusted by one ninth of the flat fee paid for its participation in United Nations activities as a non-Member State;

3. For the year 1991, Namibia and Liechtenstein shall each contribute at the rate of 0.01 per cent, such contribution by Liechtenstein also to be taken into account as miscellaneous income under regulation 5.2 (c) of the Financial Regulations of the United Nations;

4. The contributions of Namibia and Liechtenstein for 1990 and 1991 shall be applied to the same basis of assessment as for other Member States, except that, in the case of appropriations or apportionments approved by the General Assembly for the financing of peace-keeping operations, the contributions of those States, as determined by the group of contributors to which they may be assigned by the Assembly, shall be calculated in proportion to the calendar year;

5. The advances of Namibia and Liechtenstein to the Working Capital Fund, under regulation 5.8 of the Financial Regulations of the United Nations, shall be calculated by the application of the rates of assessment of 0.01 per cent each to the authorized level of the Fund, such advances to be added to the Fund pending the incorporation of the new Members' rates of assessment in a 100 per cent scale;

6. Yemen, having been formed when the People's Democratic Republic of Yemen and the Yemen Arab Republic merged on 22 May 1990, shall contribute at the rate of 0.02 per cent for 1990 and 0.01 per cent for 1991 with a corresponding reduction in the State's advance to the Working Capital Fund;

7. Following the accession of the German Democratic Republic to the Federal Republic of Germany on 3 October 1990, and in compliance with the current scale methodology and based on the statistical and economic data available for the Federal Republic of Germany and the German Democratic Republic, Germany shall contribute at the rate of 9.36 per cent for 1991.

72nd plenary meeting
21 December 1990

C

The General Assembly,

Recalling rule 160 of the rules of procedure of the General Assembly,

Requests the Committee on Contributions to hold in 1991, on an experimental basis, one or two information meetings, in a manner to be decided by the Committee, prior to executing the ad hoc adjustment of the machine scale, so as to give Member States the opportunity to provide the Committee with additional information as deemed necessary for the purpose of making the ad hoc adjustments.

72nd plenary meeting
21 December 1990